

REPLACEMENT CLAIMS:

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1. (Amended) A method for forming a semiconductor device structure in a semiconductor layer, comprising:
  - forming a first trench of a first width and a second trench of a second width in the semiconductor layer;
  - growing a first insulator liner in the first trench and a second insulator liner in the second trench;
  - forming a mask over the second trench;
  - etching at least a portion of the first insulator liner while the mask is over the second trench;
  - removing the mask; and
  - depositing an insulating layer in the first trench and the second trench.

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5. (Amended) The method of claim 1, wherein the step of growing the first insulator liner and the second insulator liner comprises growing oxide in the first trench and the second trench.

*J4*

15. (Amended) A method for forming a semiconductor device structure in a semiconductor layer, comprising:
  - forming a first trench of a first width and a second trench of a second width in the semiconductor layer, the first width being less than the second width;
  - growing a first insulator liner in the first trench and a second insulator liner in the second trench;
  - forming a mask over the second trench; and
  - etching at least a portion of the first insulator liner while the mask is over the second trench.

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19. (Amended) The method of claim 15, wherein the step of growing the first insulator liner and the second insulator liner comprises growing oxide in the first trench and the second trench.

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**20. (Amended) The method of claim 15, wherein:**

the semiconductor layer has a top surface;  
the second trench has a corner where the trench adjoins the top surface of the semiconductor layer; and  
the step of growing the first insulator liner and the second insulator liner comprises rounding of the corner of the second trench.

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**26. (Amended) A method for forming a semiconductor device structure in a semiconductor layer, comprising:**

forming a first trench of a first width in the semiconductor layer;  
forming a second trench of a second width greater than the first width in the second semiconductor layer;  
growing a first insulator liner in the first trench and a second insulator liner in the second trench;  
etching a portion of the first insulator liner; and  
depositing an insulating layer in the first trench.

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**29. (Amended) A method for forming a semiconductor device structure in a semiconductor layer, comprising:**

forming a first trench of a first width in the semiconductor layer;  
forming a second trench of a second width in the second semiconductor layer;  
growing a first insulator liner in the first trench and a second insulator liner in the second trench;  
etching a portion of the first insulator liner and a portion of the second insulator liner; and  
depositing an insulating layer in the first trench and the second trench.